

# The Gazette of India

EXTRAORDINARY  
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MINISTRY OF LAW  
(Legislative Department)

*New Delhi, the 31st January, 1961/Magha 11, 1182 (Saka)*

THE U. P. SUGARCANE CESS (VALIDATION)  
ORDINANCE, 1961

No. 1 OF 1961

Promulgated by the President in the Twelfth Year of the Republic of India.

An Ordinance to validate the imposition and collection of cesses on sugarcane under certain Acts of Uttar Pradesh.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. (1) This Ordinance may be called the U.P. Sugarcane Cess (Validation) Ordinance, 1961.

Short title  
and com-  
mencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Ordinance,—

Definitions.

(a) "cess" means the cess payable under any State Act and includes any sum recoverable under any such Act by way of interest or penalty;

(b) "State Act" means any of the following Acts, namely:—

(i) The United Provinces Sugar Factories Control Act, 1938; U. P. Act I of 1938.

(ii) The U.P. Sugarcane (Regulation of Supply and Purchase) Act, 1953; and U. P. Act XXIV of 1953.

(iii) The U.P. Sugarcane Cess Act, 1956. U. P. Act XXII of 1956.

Validation of imposition and collection of cesses under State Acts during a certain period.

3. (1) Notwithstanding any judgment, decree or order of any court, all cesses imposed, assessed or collected or purporting to have been imposed, assessed or collected under any State Act during the period beginning with the 26th day of January, 1950 and ending with the commencement of this Ordinance, shall be deemed to have been validly imposed, assessed or collected in accordance with law, as if the provisions of the State Acts and of all notifications, orders and rules issued or made thereunder, in so far as such provisions relate to the imposition, assessment and collection of such cess had been included in and formed part of this section and this section had been in force at all material times when such cess was imposed, assessed or collected; and accordingly,—

(a) no suit or other proceeding shall be maintained or continued in any court for the refund of any cess paid under any State Act;

(b) no court shall enforce a decree or order directing the refund of any cess paid under any State Act; and

(c) any cess imposed or assessed under any State Act before the commencement of this Ordinance but not collected before such commencement, may be recovered (after assessment of the cess, where necessary) in the manner provided under that Act.

(2) For the removal of doubts it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person,—

(a) from questioning in accordance with the provisions of any State Act and the rules made thereunder the assessment of any cess for any period, or

(b) from claiming refund of any cess paid by him in excess of the amount due from him under any State Act and the rules made thereunder.

RAJENDRA PRASAD,  
*President.*

R. C. S. SARKAR, Secy.